

INTERDEPARTMENTAL COMMITTEE
ON SOCIAL AND ECONOMIC RESEARCH

GUIDES TO OFFICIAL SOURCES

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INTERDEPARTMENTAL COMMITTEE
ON SOCIAL AND ECONOMIC RESEARCH

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Terms of Reference

To survey and advise upon research work in Government Departments, and in particular (a) to bring to the notice of Departments the potential value for research purposes of the material which they collect and to suggest new methods and areas of collection; (b) to advise on how there could be made available to research workers information gathered for their own purposes by the Departments which has potential value as material for research.

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The standing Interdepartmental Committee on Social and Economic Research, which has academic as well as departmental members, is particularly charged by its terms of reference to consider how far the information which Government Departments collect for their own purposes can also serve, and be made available for, the needs of research.

In making a close study of the material in a Department the Committee works mainly through an *ad hoc* Sub-Committee which includes additional academic or other members co-opted for their special knowledge of the particular field.

The first objects of such a survey are to find out what information is collected by the Department; to what extent it is or could be published or made available; and whether there are any ranges of statistical or other information in which, so far as the Committee can judge, a change in present methods of collection or of treatment would benefit departmental or other research workers.

In the process of seeking the answers to these questions in the first major department which we studied, namely, the Ministry of Labour and National Service, a descriptive list of the main collections of material in the Department was built up for our use; it was indeed indispensable for our work. Our academic members suggested that this tool which had been originally fashioned for us alone should, after some necessary elaboration, be made available much more widely by being placed on sale. The result was No. 1 of the Committee's *Guides to Official Sources*, entitled "Labour Statistics", of which several thousand copies were sold.

The Committee decided to follow this pattern as far as practicable in subsequent surveys. The present booklet, the third in the series, is thus to some extent a by-product of the Committee's recent survey of the statistical material collected for administrative purposes by central Departments concerned with local government. It would have been difficult if not impossible to list and describe in a booklet of this size all the local government statistics collected by Government Departments in Great Britain. It concentrates therefore mainly on general and financial statistics. It includes references to some valuable statistics which are collected not by Departments but by the Institute of Municipal Treasurers and Accountants and by the Society of County Treasurers, to both of which bodies the Committee is indebted for useful help and advice.

GEORGE NORTH
Chairman of the Committee

Somerset House,
August, 1953

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I. Statistics of Local Government Finance—Historical England and Wales

Statistics before 1868.

This is not by any means an exhaustive account of official sources of the history of local government finance. Information is contained in a very large number of Committee and Commission papers and reports and only those of most general importance are mentioned here. The first reliable comprehensive picture of local finance in England and Wales is for the year 1868 and is contained in the Report of Mr. Goschen, President of the Local Government Board, presented to Parliament in 1870 (House of Commons Paper 470 of 1870—reprinted as House of Commons Paper 201 of 1893). This report was based on Paper No. 497 of 1868 supplemented by No. 497-1 of the same Session and No. 430 of 1870, and Mr. Giffen, then Assistant Editor of the *Economist* greatly helped in its compilation. More will be said later about the contents of this Report.

A good deal of information exists for earlier years and is useful for very broad historical comparisons. But owing to the very large number of Local Authorities then in existence, the complexity of local finance, and the inevitable inexperience of the compilers, the pre-1868 information omits a number of authorities and is often inaccurate in detail.

The Return of 1839. One of the most useful Parliamentary Papers dealing with this earlier period is the Return entitled *Local Taxation (Poor Rates, County Rates, Highways, Church Rates)* laid before Parliament in 1839. This not only "commixed into regular series the dissimilar Returns" previously collected, but contained introductory notes explaining the limitations of the earlier Returns and describing the various methods used to obtain them.

Early Poor Rate Returns. Introducing the Poor Rate Tables, the Return mentions that "previously to any Parliamentary inquiry into the amount of Poor Rate Assessment and Expenditure it seems to have been estimated far beyond the truth by the numerous essayists who from time to time called the attention of the public to their various plans of improved management of Poor Relief". It adds that "from the Year 1675 to the end of that Century the Poor Rate was assumed in various estimates to extend to £600,000 and even to £800,000 a year, and in the Reign of Queen Anne, to a Million; from which time to the middle of the last Century, such vague speculations seem to have been discontinued."

The Return goes on to describe the "first attempt to ascertain the fact by actual inquiry", which occurred on 20th March, 1750, when an Order of the House of Commons demanded a Return for the years 1748, 1749 and 1750. It was difficult to enforce the Order in the absence of any list of the places from which Returns were to be expected. Nor was there any printed form on which a uniform Return might have been made. The distribution of the Order was imposed on the Clerks of the Peace of the several Counties and the task of making the Returns fell to the Overseers, who were under the disadvantage of trying to account for a period during which they had not been in office. "After an effort thus imperfectly conducted", the Return continues, the results "were known to be considerably defective, and no means at that time existed of estimating the deficiency. Thus the Returns lay unnoticed, and this Parliamentary endeavour to ascertain an important fact, only gave authority to a daring assertion published in the year 1752,—'That the Poor Rate amounted at a Medium to Three Millions annually, according to the amount given in to Parliament in 1751'." In fact the statement was wide of the mark, for when it became possible with the aid of subsequent Returns to estimate the deficiency and thus obtain

a figure for the total (as was done in the Report of the Poor Law Committee in 1818) the amount of Poor Rate levied in the years 1748, 1749 and 1750 appeared to have averaged £730,000. Of this, £690,000 was applied to the relief of the poor. At the same time the deficiency of the 1750 Return was found to extend to one-tenth of the number of Returns, and one-seventh of the total amount.

Further Poor Rate Returns were obtained in 1776-7, 1785, 1786, 1787, 1802-3 and 1813, 1814 and 1815, under the authority of various Acts of Parliament, but in 1816 a less troublesome and expensive method was adopted. This involved circulating an Order of the House of Commons to the Overseers of each place or parish which separately maintained its own poor. The Order had a form of Return printed on it whereby, as the 1839 Return points out, "uniform entry was facilitated". In this way a series of Returns running from 1816 to 1834 (inclusive) was obtained. From 1834 onwards a similar annual Return was obtained by the Poor Law Commissioners. Unlike earlier and later Returns, the 1816 to 1834 series excluded the expenses of litigation and removal of paupers, etc., and the Return of 1839 discusses the effect of this discrepancy. It also mentions that the difference between the sum levied as Poor Rate and the amount expended on the poor was in the main paid towards the County Rate.

The Poor Rate Tables. The Poor Rate Tables printed in the 1839 Return begin with average figures for the years 1748, 1749 and 1750 deduced from the 1750 Return and continue with figures based on the various Returns mentioned above, for the following years:—1776, 1783 to 1785 (average for the three years), 1803, 1813, 1814, 1815, 1816, 1817, 1818, 1819, 1821, 1824, 1828 and 1832, 1833, etc., right up to 1838. The amount of the Poor Rate Assessment and of the sum expended on the poor is given for each of the years concerned for each County in England and Wales. Totals for England and Wales and for Wales separately are also given, and there is a column showing the average yearly price of wheat per Quarter. The note mentions, incidentally, that the Poor Rate Year ended at Easter until 1814, "since which time it has terminated on the 25th day of March, in pursuance of Act 54 Geo. III C.91." Another note mentions that "The Poor Rate in the year 1833 was assessed on Land in the proportion of 63 per cent. of the entire amount of Poor Rate; on Dwelling Houses in the proportion of nearly 31 per cent.; on Mills and Factories 4 per cent.; and on Manorial profits, etc., rather more than 2 per cent."

County Rate Returns. The 1839 Return devotes some thirty pages to County Rate Tables and to an introductory note describing their development. The note explains that the Parliamentary Returns of County Rates, which commenced in 1792, were probably modelled on an earlier "Accompt of the Expenditure of the West Riding of the County of York" during 48 years commencing with 1748 and ending in 1795. This account seems to have resulted from a local investigation of county rates about the year 1781 and, according to the 1839 Return, "the extent of detailed information of County Expenditure therein exhibited is scarcely inferior to that in the subsequent Parliamentary Returns". The introduction to the 1839 Return contains a Table showing the expenses of the West Riding in each year from 1748 to 1795 which includes detailed figures for expenditure on Bridges, on Gaols and Prisoners' Maintenance, on Prosecutions and on Constables and Vagrants. The total expenditure for the West Riding rose from £1,784 in 1748 to £10,544 in 1795, the amount spent on Prosecutions showing a remarkable increase from £7 to £1,918 and the cost of Gaols and Prisoners' Maintenance rising from £200 to £1,812 during the same period. The sums spent on Bridges and on Constables and Vagrants showed more modest increases, rising from £420 to £1,581 and from £714 to £1,133 respectively.

Early Parliamentary Returns of Rates. The introduction then goes on to discuss the various Returns and Reports on which the County Rate Tables included in the Return were based. The first of these was a retrospective Return called for by the Committee of the House of Commons on the Expenditure of County Rates in 1825. This Return called for an analysis under 31 Heads of Expenditure, going back over the previous 22 years, a task, says the introduction, "implying much labour, had the Accounts of County Treasurers been previously framed with a view to it; but otherwise (strictly speaking) impossible retrospectively, from the frequent instances of mixed expenditure on two or more of these heads, which could not but have occurred." It appears, however, that the County Treasurers attempted the impossible, for the introduction goes on to say: "they made the Return to the Order without exception, and it is to be hoped were fairly remunerated . . . for the time and labour bestowed on this elaborate Analysis." Some were quite unable, however, to provide the necessary information in respect of the early years, since the relevant accounts and vouchers had in many cases been destroyed or had passed out of their hands. The Returns for the earliest years accordingly showed considerable deficiencies, and the introduction explains that the figures included for these years are based partly on estimates. It indicates how the estimates were arrived at, and goes on to say that by 1800 the deficiency had decreased to 25 per cent., and that by 1818 actual Returns, as distinct from estimates, were available for every County.

Among other sources drawn upon in the compilation of the tables the introduction mentions the County Rate Return called for by the House of Commons in the year 1833. This Return was even more difficult to answer than that of 1825. It asked for "an Account of Sums received by the Treasurers of the several Counties during the twelve years then last past—under 22 Heads, so divided as to require 36 distinct answers." The Treasurers were enjoined, among other things, to show not only the "expense of apprehending and conveying vagrants but also their number in each year, distinguishing the Scottish and Irish from other vagrants"—a fact into which, as the introduction points out, "the Magistrates and Constables were unlikely to have enquired, still more unlikely to have noted in each year, and of which (if remembered by them) the County Treasurer had no cognisance." The introduction also mentions *A Return of the monies levied for the County Rate in each County of England and Wales* called for by the House of Lords in 1830, a *Return of the Expenditure in Building and Repairing Gaols and Houses of Correction since the beginning of the Present Century* obtained by the House of Commons and a Report containing particulars of the County Rate in 1834 made by Commissioners appointed at the instance of a Select Committee of the House of Commons in 1834. These documents, together with information supplied by the Clerks to the Peace, with whom certain Accounts had been deposited, were used, to check particular items in the 1839 Return, and to bridge the "chasms" in the Returns of certain Counties.

The County Rate Tables. The County Rate Tables in the 1839 Return run in a continuous series from 1792 to 1838. They show the totals of County Rate income and expenditure in each year, and also the sums expended on Bridges, Gaols, Prisoners' Maintenance, Prosecutions and Constables and Vagrants. An interesting valuation table is also included. Figures are given for each County.

Highway Rates and Expenditure. The Return of 1839 summarised the then existing information on Highway Rates and Expenditure and included tables showing, for each County, the sums expended for various highway purposes on average over the three years 1812, 1813 and 1814. A brief introductory note explains that these tables are based on an Abstract (printed in June 1818) of Returns obtained in 1816, in pursuance of an act of 1814, 55 Geo. III C.47,

making provision for various returns. A table is also included showing the amount of the Highway Rates in 1827. This table was based partly on four Returns obtained by Order of the House of Lords in 1827 and partly on estimates derived from a comparison of the "values" of the Parishes for which Returns were not submitted with those of places for which the Return was made. The Return did not extend to Wales. Finally, the 1839 Return contains a table showing for each County in England and Wales Expenditure on Highways, Length of Road, Cost of Road Repair per mile and Miscellaneous Receipts in the year 1839. In an introductory note, the Return mentions that the 1839 figures are based very largely on actual Returns, of which some 15,600 were obtained, leaving only a small addition of some $5\frac{1}{2}$ per cent. to be made by computation. In this respect those responsible for the completion of the fairly modest 1839 Order no doubt profited from the experience gained in connexion with a most elaborate Return demanded by the House of Commons in 1833, which yielded no useful result since "the Returns fell into confusion and no abstract ever appeared."

Church Rates. The Return of 1839 also includes some Church Rate Tables. These comprise figures showing total expenditure for each County in the year 1827 based on a Return of that year, and very detailed figures for the year ending Easter 1832 derived from a comprehensive Return obtained by an Order of the House of Commons made in 1831. A less elaborate table, showing receipts and payments for 1839, is also included.

Collective View. The Return of 1839 concludes with a table headed "Local Taxation, Collective View of the Various Parliamentary Returns 1748-1839" giving the total figures for each year in which Returns of Poor Rates, County Rates, Highway Rates or Church Rates had been obtained by Parliament. The Return was signed John Rickman, who was responsible for the first three Censuses of Population held in this country.

Report of Poor Law Commissioners 1844. In 1843 the Poor Law Commissioners prepared their valuable Report on Local Taxation in which they made an extensive and painstaking survey of the rating system at that date, the kind of rates levied, the kind of property liable and how it was valued and the general machinery of rate collection. On the statistics of local finance the Commissioners summarised the position as follows:—

"There are no means of ascertaining, with any approach to correctness, the amount of money levied in respect of the greater number of the rates described above. The only distinct rates in respect of which comprehensive information has been obtained are the Church Rate for the years 1827, 1832, and 1839; the Highway Rate for the years 1812, 1813, 1814, 1827 and 1839; the County Rate for the years 1792 to 1841 complete; and the Poor's Rate for the several years 1748, 1749, 1750, 1776, 1783, 1784, 1785, 1803 and continuously from 1813 to 1841.

"The returns as to the Church Rate and Highway Rate pretty fairly represent the amounts levied for the nominal purposes of those rates. But the returns as to County Rate represent the expenditure for several or all of the purposes of the rates described . . . as the *County Rate series*." [The Report lists the purposes in question, viz.: County Rate, County Rate for Lunatic Asylums, County Rate for building Shire Halls, Burial of Dead Rate, Hundred Rate, Police Rate, Borough Rate, Watch Rate in Boroughs.]

"The returns as to Poor's Rate are still more deceptive, inasmuch as, with the exception of the sums paid out of the Poor's Rate towards the county expenditure, they include the expenditure for all those purposes of other local rates which have been before described as commonly provided for by the Poor's Rate." [i.e.: Poor's Rate, Workhouse Building Rate, Survey and Valuation Rate, Gaol Fees Rate, Constables' Rate, Highway Rate, Highway Rate—additional rate for purchase of land, Highway Rate—additional rate for law expenses, Lighting and Watching Rate, Militia Rate.]

"These miscellaneous purposes are never individually distinguished in the returns of the amount levied; the aggregate of them is, however, usually included in a column entitled 'other expenses', although they do not make up the whole of the amount set forth in that column."

Returns of Miscellaneous Authorities. The attempt made by Parliament in 1839 to obtain a general view of local taxation was not followed up, and well into the second half of the nineteenth century information about local receipts and expenditure continued to be obtained by a patchwork process of *ad hoc* reports and returns made under a variety of Acts and Orders. The Poor Law Returns continued in a separate series and Highway Returns continued to be collected.

Municipal Boroughs. The accounts of Municipal Boroughs were abstracted and published for a number of years from 1839 onwards, first in a form that gave details of receipts and expenditure under various heads for each Borough, and, from 1846-47, in an abbreviated form showing the receipts and expenditure of all the Boroughs in a single table. As from 1868 a more elaborate abstract was printed, showing the receipts and expenditure of each Borough under a number of detailed heads. A good deal of information about municipalities for the period 1835 to 1879 is contained in the book *English Municipal Institutions: Their Growth and Development*, by G. J. R. Somers Vine, published in 1879.

County Rates. An abstract of County Rates for the years ending Michaelmas 1865, 1866 and 1867 was published. The main heads of expenditure were: Gaols and Houses of Correction, Prosecution of Prisoners, Lunatic Asylums, and County Bridges. In 1868 a somewhat more detailed return was obtained.

Rateable Value. No Returns of Rateable Value exist prior to 1841 and national figures prior to that date are generally based on the annual value for Schedule A Income Tax available as an estimate for 1802-3 and in the returns of the Board of Inland Revenue for 1814. The Income Tax returns started again for the year 1843 onwards and Returns of Rateable Value were obtained for the years 1841, 1847, 1850, 1856, 1866 and 1868. The Goschen Report (pp. 14-15) should be consulted for the interpretation of these early figures.

The Local Taxation Returns Act, 1860. The Local Taxation Returns Act, 1860, saw the beginning of the attempt to bring together into a single annual return information about local finance. The Act required "the clerk to every corporation, justices, commissioners, district or other board, vestry, inspectors, trustees or other body of persons authorised to levy or to order to be levied any of the rates, tolls or dues named in the Schedule to the Act, or other rates, etc., in England (except such as are levied for the public revenue of the United Kingdom) to make a Return of the sums levied or received by or in respect of such rates, etc., and of the expenditure thereof, to one of His Majesty's Principal Secretaries of State, in the month of June of every year, the first Return to be made in the month of June 1861." There was a penalty of £20 for default. But there were savings in respect of Returns made under other Statutes and consequently some of the most important local accounts (e.g. Poor Law and Highway accounts and those of Boroughs) were excluded. The Act, therefore, covered rather less than one-quarter of the total rates levied in England and Wales—the big items included being the Harbour Commissioners and Trusts; the Local Management Authorities in the Metropolis; and certain Local Boards.

The Goschen Report

When Mr. Goschen came to compile his exhaustive report on *The Progressive Increase of Local Taxation* he had much to say about the inaccuracies and imperfections of the existing returns and was forced to rely primarily on special returns moved for in 1868 and 1870, which included, for the first time, "all Local Taxation without exception." His report made special reference to the "Proportion of Local and Imperial Burdens borne by the different Classes of Real Property in the United Kingdom as compared with the Burdens imposed upon the same Classes of Property in other European Countries."

Contents of the Report. For present purposes the report may be said to provide two kinds of information—a comprehensive analysis of local finance for the year 1868 and a survey of the period since 1800. The report starts by summarising the aggregate receipts of local bodies and arrives at a figure of £30,140,000, based on an “exhaustive and minute enquiry into every source of Local Revenue.” Part I of Appendix A contains extracts and summaries of local income and expenditure classified by type of authority, etc., and gives details of the sources of the income and some analysis of expenditure, though not in much detail. There is a summary of the loans raised and serviced by Local Authorities, some figures are given for individual Local Authorities but usually the information is by class of authority. There are also estimates of local expenditure for Scotland and Northern Ireland, yielding a United Kingdom figure of £36,290,000.

Part II of Appendix A to the Report measures the progress of the Annual and Rateable Value in real property in England and Wales and of the local rates since the turn of the century. Figures are given for 1785, 1802-3 and annually for 1813-68 so far as the information was available. Some information about rateable values, poundages and sums raised by particular rates, is given for individual counties for selected years, usually 1813-15; 1826-27; 1842-43; 1852 and 1868. This part contains no information about the details of expenditure except in so far as this can be estimated from the character of the rates levied. The explanatory notes on sources and on interpretation are very useful.

The Expansion of Local Taxation Returns : 1873-82

The Goschen Report emphasised the need for obtaining comprehensive figures in respect of local receipts and expenditure and the following decade saw a gradual expansion of the scope of the *Local Taxation Returns*. In the 1873-74 return Rural Sanitary Districts were for the first time dealt with in detail and the School Board Rate and Expenditure entered separately in the General Summary. In the following year Port Sanitary Authorities were first included in the abstract, while in 1875-76 the important step was taken of including returns other than those supplied under the provisions of the Local Taxation Returns Act, 1860. The additional material, included in Part II of the return comprised: Abstracts of Poor Rate, County Rate, Borough Rate, Highway Rate, Metropolitan Board of Works Rate, Metropolitan Police Rate, City of London Police Rate, City of London Ward Rate, School Board Rate, Turnpike Tolls, Light Dues, Pilotage Dues, Duties levied by City of London, and Assessable Property (Valuation of each Poor Law Union).

About the same time a number of rating returns was obtained, including a return analysing the property included in the valuation lists under the Rating Act, 1874, and a statement showing the Gross Estimated Rental and Rateable Value of the Coal, Ironstone and other mines in each Poor Law Union in England and Wales. In 1877 a return was obtained detailing the contributions to local rates made in respect of non-rateable government property in each parish.

The Local Taxation Returns for 1874-75 were the first to give the amount of local debt. No information on outstanding loan debt or the purposes for which debt had been incurred was given in the Goschen Report but about that date some information began to be collected.

Local Taxation Returns : 1883-1914

By 1883-84 the annual *Local Taxation Returns* had settled down into a form that, with modifications consequent upon changes in the structure of local

government, was to persist until the beginning of the first world war. The 1883-84 returns contained the following six parts:—

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| Part I | 1. Poor Rate Return |
| | 2. Valuation for the Poor Rate |
| Part II | 3. County Treasurers' Accounts |
| Part III | 4. Municipal Borough Accounts |
| | 5. Borough Urban Sanitary Accounts |
| | 6. Other Urban Sanitary Accounts |
| | 7. Joint Board Accounts |
| | 8. Rural Sanitary Accounts |
| | 9. Port Sanitary Accounts |
| | 10. Burial Board Accounts |
| | 11. Commissioners of Baths and Washhouses' Accounts |
| | 12. Lighting and Watching Inspectors' Accounts |
| | 13. Commissioners of Markets and Fairs' Accounts |
| | 14. Bridge and Ferry Trustees' Accounts |
| Part IV | 15. Metropolitan Vestries and District Boards' Accounts |
| | 16. Commissioners of Sewers in the City of London Accounts |
| | 17. Metropolitan Board of Works Accounts |
| | 18. Metropolitan Police Accounts |
| | 19. Corporation of London Accounts |
| Part V | 20. Commissioners of Sewers' Accounts |
| | 21. Drainage, Embankments and Conservancy Boards' Accounts |
| | 22. Church Rate Accounts |
| | 23. Harbour, Pier and Dock Authorities' Accounts |
| | 24. Summary of School Board Accounts |
| Part VI | 25. Highway Authorities in Rural Districts Accounts |
| | 26. Turnpike Trustees' Accounts |
| Part VII | Summary containing full introductory notes and the following tables:— |

Table I	Receipts of Local Authorities other than from Loans
II	Items of Receipt (Excluding Loans)
III	Expenditure of Local Authorities not defrayed out of Loans
IV	Purposes of Expenditure not defrayed out of Loans
V	Loans Received by Local Authorities during the Year
VI	Purposes for which Loans were raised
VII	Loan Expenditure of Local Authorities
VIII	Purposes of Loan Expenditure
IX	Outstanding Loans of Local Authorities
X	Purposes for which outstanding Loans have been raised
XI	Summary of Urban and Rural Financial Transactions
XII	Comparative Rate Tables (from 1880 to 1884)
XIII	Receipts from Loans (from 1880 to 1884)
XIV	Outstanding Loans (from 1880 to 1884)
XV	Valuation for Poor Rate (from 1880 to 1884) for the Metropolis and for the rest of England.

The 1913-14 Return. For the next thirty years the annual returns continued on broadly the same scale. The earlier parts continued to give in great detail figures covering all the financial transactions of each authority, while the Summary contained a variety of aggregate statistics relating to the different classes of authority. The 1913-14 Return, the last to be made on this scale, contained the following parts:—

- Part I Valuation, According to valuation lists, etc. (England and Wales).
Accounts of: Overseers of the Poor (Parishes not in London); Boards of Guardians (Non-Metropolitan); Managers of Poor Law School Districts and Joint Committees of Boards of Guardians (Non-Metropolitan).
- Part II Accounts of: County Councils and Joint Committees of such Councils; Visiting Committees of County and Borough Lunatic Asylums.
- Part III Accounts of: Rural Districts; Parish Councils; Parish Meetings and certain Joint Committees; Inspectors and Committees under the Lighting and Watching Act, 1833.
- Part IV Accounts of: The London County Council; The Corporation of London; The Visiting Committees of Asylums belonging to the County of London and the City of London; The Metropolitan Police; The Metropolitan Borough Councils; Boards of Guardians for London Poor Law Unions, etc.
- Part V Accounts of: Councils of Boroughs; Urban District Councils.
- Part VI Accounts of: Burial Boards, etc.; Harbour Authorities; Port Sanitary Authorities; Commissioners of Sewers, etc.; Distress Committees under the Unemployed Workmen Act, 1905; Joint Boards for Miscellaneous Purposes.

Summary, containing:—

1. A Memorandum summarising the contents.
2. Summary Table showing, for each class of Local Authority, total amounts received during the year, total amounts expended and total amount of loans outstanding.
3. The following tables relating to the year 1913-14 with others relating with a few exceptions, to the period from 1884-85 to 1913-14 inclusive:—

Rates.—Amounts, and average amounts per pound of valuation and per head of population.

Exchequer Grants.—Amounts and average amounts per pound of valuation and per head of population.

Total receipts and total expenditure, showing amounts received from each source and amounts expended on each class of work or purpose.

Loans.—Amounts expended, received and outstanding valuations, acreage and population; and number of Local Authorities.

It may be added that Part V of the 1913-14 Return which analysed the Expenditure of each Urban Authority in minute detail ran to 333 foolscap pages, while the summary alone occupied over 130 pages.

Returns for the Inter-War Years

For the war years 1914-15 to 1918-19 summaries only were published, and after the war an Advisory Committee on Local Financial Statistics made recommendations about the form of the returns to be made by Local Authorities and the scope of the published material. The "Epitomes of Accounts" at present used to obtain information from Local Authorities date from this period, and from 1919-20 until 1936-37 a simplified series of returns was published showing separate figures for County Councils, County Borough Councils, the London County Council and the Metropolitan Boroughs and for groups of other authorities. Up to 1930 figures for Poor Law Unions were also given. In 1934-35, following the passing of the Local Government Act, 1933, in which the Minister's authority for requiring these returns to be made now resides, the name of the publication was altered to its present title of *Local Government Financial Statistics, England and Wales*. The figures for 1937-38 had not been published when the second world war began and for this and subsequent years publication was confined to a short summary consisting broadly of Tables I-IV, IX and X of the present publication, which will be described later.

The inter-war editions consisted of a Summary* and of three Parts, as follows:—

Part I —Poor Relief

Part II —Local Authorities in London and County Boroughs

Part III—Local Authorities in Administrative Counties outside London.

Part I was devoted to an analysis of expenditure on Poor Relief, area by area, and gave particulars of the relevant income of the authorities concerned. Parts II and III gave, for the authorities covered, similar figures to those recorded in the summary for all Local Authorities, and in addition tables of general statistics of area, population, valuation, product of a penny rate, etc., and certain other information not now given in the summary. Separate figures were given for:—

London County Council; City of London Corporation; Each Metropolitan Borough Council; Metropolitan Police; Metropolitan Water Board; Each County Borough Council; Each County Council outside London; All Non-County Borough Councils; All Urban District Councils; All Rural District Councils; All miscellaneous authorities; Each class of miscellaneous authorities.

Other Historical Sources

The foregoing gives a broad picture of the development of official statistics of local finance in England and Wales. References to certain other returns are given later in this booklet in the description of the existing official publications.

The following Reports, given in chronological order, contain a good deal of information usually based on the regular returns but sometimes also containing data specially collected.

The Fowler Report, 1893. In 1893 Mr. Fowler, then President of the Local Government Board, made a Report (House of Commons Paper 168 of 1893) on Local Taxation. In effect it was concerned to bring Mr. Goschen's report up to date. As such it is largely a comparison between 1868 and 1891 but there are a good many comparisons between 1891 and many of the earlier years and as more information was available to him Mr. Fowler's report gives more details of the contemporary scene.

* Before 1929-30 the Summary was not published as an integral part of the Returns, but appeared, in a shorter form, in the *Annual Report of the Ministry of Health*.

Royal Commission on Local Taxation, 1896-1902. Appointed in 1896 the Royal Commission on Local Taxation under the chairmanship of Lord Balfour of Burleigh presented three reports and eight volumes of evidence and memoranda. The reports and memoranda contain a great deal of historical information about the rating system, the development of local finance and of the financial relations between the central and local government. Of particular value to students is the memorandum prepared by Sir Edward Hamilton and published in the *Memoranda on the Classification and Incidence of Imperial and Local Taxes* (C.9528, 1899).

Report on Public Health and Social Conditions, 1909. Prepared in the Local Government Board this report (Cd. 4671) is an extremely handy survey of the period 1850-1908. It deals in six sections with the trends in population; public health; occupations, wages and employment; poor law and pauperism; local government and local taxation; and such other social factors as education, trade unions, thrift, income tax and crime. The figures are illustrated by a number of historical charts. Section V dealing with local taxation contains 30 pages of statistics and comments and eight charts.

Departmental Committee on Local Taxation, 1911-14. This Departmental Committee was established in 1911 under the chairmanship of Sir John Kempe. It submitted two reports on England and Wales and four volumes of evidence and memoranda. It was very largely concerned with the financial relations between central and local government and with the possibility of new sources of local revenue.

Royal Commission on Local Government, 1923-28. The Onslow Commission was concerned only indirectly with local finance, but the reports, and particularly the memoranda submitted as evidence, contain a certain amount of information about it. In particular Part I of the Minutes of Evidence (1923) is wholly taken up by the evidence and memoranda submitted by Mr. I. G. Gibbon, later Sir Gwilym Gibbon, then an Assistant Secretary in the Ministry of Health, and is full of information about the position of local government at that time and the developments in organisation, finance, etc., that had taken place in the previous 50 years or so.

In addition to these five general reports there have been numerous others dealing with particular aspects of local government or local finances. The Annual Reports of the Local Government Board (1871 to 1918) and of the Ministry of Health (1919 to 1950) also contained a section dealing with local finance and until recent years this was usually quite extensive, giving both statistics and a commentary on developments during the year.

Scotland

Royal Commission on Scottish Municipal Corporations, 1835

The earliest attempt to bring together statistical material about Scottish local government is contained in the *Report of the Royal Commission on Scottish Municipal Corporations*. This Report, issued in 1835, reviews the state of Municipal Corporations in Scotland and an Appendix gives some particulars of the revenue and expenditure of Royal and Parliamentary Burghs at that time. It also contains particulars of the state of Royal Burghs of Scotland given at a general Convention held in Edinburgh in 1691 and an account of money expended by the Convention of Royal Burghs from 1700 to 1815.

The Local Taxation Returns (Scotland) Act, 1881

The first official attempt to obtain a continuous series of statistics of the receipts and expenditure of Local Authorities was made under the Local Taxation Returns (Scotland) Act, 1881, the Scottish counterpart of the English Act of

1861 mentioned earlier. The first returns were published in 1882 and were for the year 1880-81. The return contained 149 pages giving various particulars for individual authorities. A similar return continued until 1913-14 when, owing to the outbreak of war, an abbreviated summary was substituted. After the first world war publication of the full return was not resumed, subsequent returns containing information by class of authority only.

Report on Local Taxation in Scotland, 1894

A valuable source of early statistics of local government finances is the *Report on Local Taxation in Scotland* (c.7575) made in 1894 by John Skelton, Vice-President of the Local Government Board for Scotland. This corresponds to the report of Mr. Fowler for England. The report states, somewhat optimistically, that "The English statistics for the first half of the (19th) century are tolerably ample; and it is in consequence possible to institute comparisons between the local taxation of the earlier and later periods that may be regarded as substantially accurate. The Scottish statistics for the earlier period are on the contrary extremely meagre and few returns are now available which supply a sufficient basis for comparison." As well as tracing the origin of the main classes of local rates, the report gives much miscellaneous information on rates levied and the expenditure of Local Authorities in Scotland up to the year 1892-93. As from the year 1881 the authors of the report obtained their information from the published local taxation returns, but a special investigation of Local Authority finances for the years 1848 and 1867 is included.

Other Sources

Of the other reports mentioned on page 10 the Royal Commission on Local Taxation (1896-1902) dealt with Local Government in Scotland and gave some data about it. The Departmental Committee on Local Taxation (1911-14) did not examine the Scottish position, but some statistics of Scottish local finance are contained in a memorandum submitted to the Committee by the Scottish Office in 1913.

In 1922 the Departmental Committee on Local Taxation in Scotland reported (Cmd. 1674). The report provides some statistics of Local Authority finances up to the year 1920-21. The Royal Commission on Local Government (1923-28) dealt with England and Wales but obtained some evidence on the Scottish system.

In 1921 the Scottish Board of Health published a Memorandum on the increase of local rates in Scotland (Cmd. 1233), similar to a memorandum (Cmd. 1016) issued by the Ministry of Health in 1920. This was followed in 1925, 1928, 1932, 1934, 1937 and 1939 by various rating and valuation returns, published by the board and its successor, the Department of Health for Scotland, and by the Office of the Secretary of State for Scotland. In 1945 the Scottish Home Department published the first of the present series entitled *Return of Rates in Scotland*.

A good deal of information is also to be found in the *Annual Report of the Board of Supervision for the Relief of the Poor in Scotland* (forty-eight reports 1846-94) and the *Annual Report of the Local Government Board for Scotland* (twenty-five reports 1896-1920).

Limitations of the Early Figures—A General Warning

Though there is a great deal of information about the finance of local government stretching over the past century or more, comparisons between different years must be made with caution. In particular there are three kinds of errors which may limit or even destroy the value of any such comparisons.

- (1) As already indicated the data for many of the earlier years are incomplete or contain inaccuracies. This is particularly true of the information for the

years before 1868 but it is probable that for some years after this the statistics compiled and published were not as accurate as nowadays.

(2) Many changes have occurred in the organisation and functions of Local Authorities during the past hundred years. Many of the changes will not affect comparisons between the national totals, only between the different kinds of authorities. Thus the changes in boundaries, in the number of County Boroughs and their size, in the authorities classified as rural and urban have greatly affected the figures for the main class of authority during this period. Changes affecting the total figures, include, for example, those brought about by the Local Government Act, 1929, and the transfer of Trunk Roads to the Minister of Transport under the Trunk Roads Act, 1936.

(3) A number of important changes have occurred in the law and practice of rating. Some of these, e.g., the partial derating of agricultural land and buildings in 1896 and 1923, are not so difficult to trace. But others, particularly some concerned with the assessment of properties for rating purposes, are less obvious.

II. Current Statistics of Local Government collected and published by the Ministry of Housing and Local Government

Financial Statistics

Origin of the Present Returns

The Ministry of Housing and Local Government at present collects annual returns covering all the financial transactions of all Local Authorities, including those in respect of such services as Education, and the Police, for which other Departments are primarily responsible. A summary based on these returns is published annually by Her Majesty's Stationery Office under the title *Local Government Financial Statistics—England and Wales*. The Ministry also collects from Local Authorities and from the valuation officers of the Inland Revenue information about rate poundages and rateable values for inclusion in an annual publication entitled *Rates and Rateable Values in England and Wales*. The former publication originated in the series of annual statements obtained from 1861 onwards under the Local Taxation Returns Act, 1860, while the latter began in 1921 as a Parliamentary Paper.

The Epitomes of Accounts

The forms used for the financial returns of the principal Local Authorities are called "Epitomes of Accounts". The returns of the miscellaneous and smaller authorities are designed to march in step with these. They are revised from time to time to ensure that they keep abreast of changes in local government law and practice. The last general revision was made in the forms for 1948-49 and 1949-50.

The layout of the forms is substantially the same for all the five principal types of authorities. There are at present the six main tables (five for County Councils) and the additional memorandum, described below.

Table A—Rate Fund Account (revenue).—This sets out income and expenditure on rate fund revenue account. On the income side, separate columns are provided for income from Government Departments and from other Local Authorities, and for transfers from other accounts. The last two are of importance in the elimination of duplicate reckonings. On the expenditure side loan charges are distinguished from other items. Transactions are classified according to the service concerned, e.g., Education, Public Lighting, Police, and at the end of the Table are shown separately figures for agency transactions, income from rates, contributions and

receipts under precepts, Exchequer equalisation grants and some other items not related to particular services, together with balances.

Table B—Housing Revenue Accounts, Trading Services, etc.—This Table is slightly different in form from Table A, but fulfils the same function in relation to the Housing Revenue Account, the various trading services, and corporation estates. In the form used for County Councils this Table is merged with Table A, as the transactions of County Councils under these headings are comparatively small.

Table C (B for County Councils)—Special Funds.—Here are set out—again in broadly similar form—the transactions of various funds of a special nature: sinking, reserve, superannuation, insurance and miscellaneous other funds. Sinking funds relating to debt on services now nationalised are distinguished separately.

Table D (C for County Councils)—Loan and Capital Account.—This is the capital counterpart to Tables A and B, and the classification is practically the same. It distinguishes, on the receipts side, between those from loans, from Government Departments, from other Local Authorities, from other miscellaneous sources, and transfers from revenue account; and on the other side are shown capital expenditure on works, etc., and amounts repaid to lenders or transferred to sinking funds. Separate columns are provided for outstanding loan debt (excluding temporary loans and overdrafts) and sinking fund balances.

Memorandum to Table D (C for County Councils).—This is a summary of loan transactions during the year and is included to facilitate the reconciliation of outstanding loan debt from year to year.

Table E (D for County Councils)—Consolidated Loans Fund or Loans Pool Capital Account.—Before 1949-50 the Epitome forms made no provision for transactions of Consolidated Loans Funds or Loans Pools, which are regarded as external lenders. Unapplied balances in these Funds or Pools were consequently not recorded. Table E was introduced in 1949-50 to fill this gap.

Table F (E for County Councils)—Salaries and Wages of Officers and Servants of the Council.—Here Local Authorities are asked to state their expenditure on salaries and wages of officers and servants, allocating it between revenue and capital, and between Rate Fund and Trading Services, with a broad sub-division between individual services or groups of services. This table was introduced experimentally in 1949-50 in a rather more elementary shape and elaborated in 1951-52 to its present form.

The Tables in the Epitome are accounting documents and are designed to be consistent with one another and also from year to year. As, however, no two authorities are identical in the scope and character of the work they have to do, and as, moreover, accounting practice is not rigidly standardised among Local Authorities, there is often some failure in consistency. Difficulties of this kind are discussed with the individual authorities or dealt with in explanatory circulars and a reasonable degree of identity of description and treatment is secured.

After examination the returns are tabulated in forms showing the several services against the various authorities. Each class of authority is tabulated separately, and within this broad sub-division county districts are shown in alphabetical order under counties. County totals are prepared, and also totals for each class of authority. These are then brought together in a grand Summary for the whole country. The tabulation sheets are carefully preserved and are designed so as to be readily intelligible. Access to them is available to research workers.

Published Material based on the Epitomes. *Local Government Financial Statistics—England and Wales* which is published annually by H.M. Stationery Office, provides a permanent record of the aggregate figures contained in the Epitomes. It comes out about eighteen months after the end of the financial year to which it relates and is presented to Parliament in pursuance of Section 245 of the Local Government Act, 1933.

In its present form it consists of ten Tables:

Table I—Rate Fund Services.—This is a tabulation, service by service, of the transactions of the main rate fund services on revenue account and capital account, and of loan debt at the end of the year. Broadly speaking it brings together the main parts of Tables A and D of the Epitomes (Tables A and C for County Councils) and the layout is similar. Income from rates and non-specific Exchequer grants is excluded.

Table II—Trading Services and Corporation Estates.—This sets out in broadly similar form to Table I the comparable figures for trading services and corporation estates. It is derived from Table B (except for the Housing Revenue Account, which in the Summary appears in Table I) and parts of Table D. (In the case of the County Council epitomes the relevant tables are Tables A and C.)

Table III—Special Funds.—This Table corresponds to Table C of the Epitomes (for County Councils, Table B).

Table IV—Analysis of Rate Fund Income.—The various sources of rate fund income are set out here in totals—rates, payments in lieu of rates under Part V of the Local Government Act, 1948, Exchequer grants towards specific services, Equalisation and other non-specific grants, rents and miscellaneous items, and transfers from trading services. After adjustment for changes in balances, the total income is shown agreeing with total revenue expenditure as stated at the foot of Table I.

Table V—Salaries and Wages.—The total sum paid in salaries and wages during the year is given for Local Authorities as a whole and separately for each class of authority. The amounts are also analysed into some eighteen sub-divisions by service or in groups of services.

Table VI—Expenditure, Income and Loan Debt of Authorities Class by Class.—This groups Local Authorities in twelve categories, and sets out the aggregate transactions and loan debt of each group. Sub-tables set out the rate income of each separate class of rating authority and give information about amounts transferred under precept to other authorities.

Table VII—Agency Services for Government Departments.—This is a record of expenditure and income arising from work done by Local Authorities not on their own behalf but as agents of Government Departments (e.g. work on trunk roads carried out for the Minister of Transport).

Table VIII—Nationalised Services—Residual Local Government Loan Debt.—Outstanding debt relating to nationalised services previously run by Local Authorities, though not legally transferred, is now in effect the responsibility of the appropriate national authorities, which reimburse Local Authorities with the loan charges. The Table sets out, for each service, the amounts of the loan charges for the year, and the gross debt and sinking fund balances.

Table IX—Summary.—This Table brings together all the information in Tables I to IV in a final summary of the year's transactions on revenue

account and on capital account, and of loan debt and sinking funds at the end of the year. Besides the grand totals, separate figures are given for rate fund services, trading services and corporation estates, and special funds.

Table X—Comparison with earlier years.—In this Table some of the main totals derived from earlier Tables are compared with similar figures for a number of previous years going back to 1913-14. The column headings, which were revised in the 1948-49 issue, comprise the principal classes of income and expenditure, together with rateable value, gross debt and total balances in Special Funds.

Miscellaneous Publications. Certain figures drawn from the Epitomes of Accounts are published elsewhere than in *Local Government Financial Statistics*. Aggregate figures for the income and expenditure of Local Authorities appear in the *Annual Abstract of Statistics*, where the income is analysed according to source, and the expenditure is classified service by service and divided between capital and non-capital expenditure. Material from the Epitomes is also used in the compilation of the aggregate National Income and the Social Accounts that appear annually in the White Paper on National Income. Figures derived from the Epitomes have also appeared from time to time in the *Annual Report of the Ministry of Health*.

Supplementary Sources of Information. It will be noticed that the figures published annually in *Local Government Financial Statistics—England and Wales* are aggregate figures, and that published figures for individual authorities are not available for recent years. The deficiency can, however, be remedied in various ways. First, it is always possible for students to consult the Abstracts of Accounts of Local Authorities in which they are particularly interested. Secondly, it will be found that a great deal of information about the cost of particular services is contained in the numerous publications of the Institute of Municipal Treasurers and Accountants and the Society of County Treasurers which are described in part V of this booklet. In the third place information about individual authorities and types of authority comparable with that published between the wars in *Local Government Financial Statistics* is contained in the working sheets used in the compilation of *Local Government Financial Statistics* which can be consulted by research workers on application to the Ministry.

Rates and Rateable Values

The second of the two principal publications issued by the Ministry in the field of local government financial statistics is *Rates and Rateable Values in England and Wales*, which is placed on sale annually as a non-parliamentary publication. The object of this return, which began in 1921 as a Parliamentary White Paper, is to provide a continuous historical record and, within limits, to make possible comparisons from place to place and from year to year. Such comparisons should be made with care, however, in view of the chequered history of the rating system and the variations from time to time in the make-up of the statement.

Contents of the Return. The return, in its present form, is concerned only with rates within the meaning of the Rating and Valuation Act, 1925. Such things as water rates and drainage rates are excluded. Payments to Local Authorities, under Part V of the Local Government Act, 1948, in respect of railway and electricity property are excluded, but contributions in lieu of rates in respect of occupation by the Crown are included.

As now published, the return consists of the eight tables described below.

Table A—Rate poundages, penny rates, rateable values, rates per capita (urban areas). This gives, for each urban rating area, the total amount in the pound of local rates for the year just expired and for the previous year, and the percentage change between the two years; the estimated product of a penny general rate for the year just expired; the rateable value at the beginning of that year and the percentage change as compared with a year earlier; and the amount of rates estimated to be collected per head of population. Part I gives figures for the City of London and the Metropolitan Boroughs arranged alphabetically, Part II for the County Boroughs in England and Wales separately, in each case in alphabetical order; and Part III for the non-county boroughs and Urban Districts under counties, again arranged alphabetically, England and Wales being separate.

Table B—Rate poundages, penny rates, rateable values, rates per capita (rural districts). This gives the same information as Table A, except that the comparative figures of rate poundages for two years refer only to that part of the general rate which is constant from parish to parish. Total rates for all parishes are not shown, but the highest and lowest total rates in each district are given for the year just expired.

Table C—Summary—Average rate poundages, aggregate penny rates, average rates per capita and aggregate rateable values. Average or aggregate figures are given, as in Tables A and B, for England and Wales as a whole, for all Administrative Counties outside London, for London, for London excluding the City, for all County Boroughs, for all other Boroughs and Urban Districts, for all Rural Districts, and for Wales as a whole.

Table D—Analysis—rate poundages ranged in steps of 2s. 0d. This is a frequency table showing separately for each class of rating authority the numbers of areas with rate poundages within the various ranges and the highest and lowest poundages. Figures for the year just expired and two previous years are shown.

Table E—Analysis—rate poundages ranged according to increase or decrease from the previous year to the year just expired. This again is a frequency table. The division is into steps of 5 per cent.

Table F—Average rate poundages, aggregate penny rates, average rates per capita—administrative counties. This table gives, for each county, estimated average rates in the pound for the year just expired and the previous year, and the percentage change, the estimated product of a penny general rate for the year just expired, and the average amount of rates collected per head.

Table G—Aggregate produce of rates—England and Wales. This table gives, for the year just expired and a number of previous years, aggregate rateable value at the beginning of the year, the estimated average rates in the pound levied, the aggregate amounts received by rating authorities, and the amount collected per pound of rateable value.

Table H—Rateable values analysed according to type of hereditament. Figures are given for each County Borough, for each County and within each County for each type of rating authority, and finally for England and Wales, showing each type of rating authority and London separately. The classification according to types of property follows that laid down for the valuation lists, viz.:—into industrial (apportioned between industrial and non-industrial purposes); freight-transport (apportioned between transport and non-transport purposes); Crown-occupied; and other properties.

Sources of the Statistics. The information about rate poundages is obtained from copies of rate demand notes which are received each year or half-year from every rating authority, supplemented in the case of rural districts by a special form of return giving the rates levied in each parish. Estimated gross and net income from rates are ascertained from returns sent out to all rating authorities in October each year. The date of publication of the return, which depends largely on the date by which all these estimates, and the demand notes, have been received is seldom before the end of the calendar year.

Rateable values are obtained from the valuation officers of the Board of Inland Revenue and population figures for each rating area from the Registrar General. The actual income from rates for England and Wales as a whole used in Table G is obtained from *Local Government Financial Statistics*. The average rate poundages are all "weighted averages". They are calculated by dividing the aggregate gross income from rates (as estimated by the rating authorities) by the aggregate rateable value at the beginning of the year.

Return of Capital Payments

A return of more recent origin is the *Return of Capital Payments*, a summary of which is published annually as an appendix to the Annual Report of the Ministry. This return has been obtained half-yearly since 1947 as part of the process of central economic planning. Because of the importance of getting up-to-date information for planning purposes, the return is sent out to all Local Authorities, except parish councils and a few in the "miscellaneous" group, twice a year (at the end of March and September) and the need for prompt submission of the returns is emphasised. Where accurate figures are not at once available, estimated figures are used. The aggregate figures are, therefore, not so accurate as those in *Local Government Financial Statistics* but are available at least a year earlier.

The return classifies the payments according to a limited number of broad service headings and distinguishes between the acquisition of land, the purchase of vehicles and vessels and of plant and equipment, and building works. Extra columns are added to show how the payments are financed; this is so that the figures can be brought into relation with those obtained later from the Epitomes.

Unpublished Returns

A number of unpublished statements are neostyled from time to time for use within the Ministry and many of these can be made available to accredited research workers on application. Among these statements are the following:—

Provisional Statement as to the Level of Rates and Rateable Values in England and Wales. This is an interim statement of the bulk of the material later published in *Rates and Rateable Values*. It is produced about July, and is necessarily based on interim information. It gives rate poundages and rateable values for each district. For those areas where rates are made half-yearly the rate for the first half-year is doubled. For Rural Districts only that part of the general rate that is constant from parish to parish is given.

A supplementary statement compares, for each Administrative County, the general county rate and the maximum special county rate for the current rating year with the corresponding items for the previous year. It also sets out in terms of rate poundage the sums collected in each County for redistribution in the current year under Sections 9 and 105 of the Local Government Act, 1948, and the estimated product of a penny general rate for the County.

Aggregate Produce of Rate and Average Rate Poundages (provisional estimates). This is an interim statement of material later published in Tables G, C and F of *Rates and Rateable Values*. It is produced about July, before the returns of rate income for the year are received. The calculations are based on the estimates of rate income for the previous year adjusted first to take account of changes of rateable value and then to allow for changes in rate poundages. The estimates of average rate poundages are obtained by dividing estimated rate income by aggregate rateable values. Figures are given for England and Wales, as a whole and separately, each class of rating authority and each Administrative County. The figures of average rate poundages are given each year to the Society of County Treasurers, who publish the county averages in a Miscellaneous Statistical Return.

Product of a Penny General Rate for all districts in England and Wales. This statement is based on estimates of the product of a penny rate for the ensuing year obtained in March each year from County Councils, County Borough Councils, and Metropolitan Borough Councils. County Councils are asked to state the estimates already given to them by each rating authority in the county, under Section 9(2)(d) of the Rating and Valuation Act, 1925, for the purpose of the county precept. County Boroughs are asked to state the estimate used for calculating the poundages on their rate demand notes and Metropolitan Borough Councils the amount calculated according to the Product of Rates and Precepts (London) Rules, 1948. The product of a penny rate is defined for precept purposes as the gross rate income less costs of collection and losses on collection, divided by the number of pence in the pound of the rate.

The annual statement prepared in the Ministry is produced early in the financial year and sets out the figure for each rating area in England and Wales and the totals for Administrative Counties with a summary showing figures for each class of rating area, and a general summary giving comparative figures for a number of years.

Valuations for Rating Purposes. This table, which is prepared in June or thereabouts, sets out in slightly expanded form the figures later published as Part III of Table H in *Rates and Rateable Values*. Like Table H it analyses rateable values as between industrial, freight-transport, "Crown" and "other" properties, but in addition shows also numbers of parishes and of separately rated properties, and distinguishes net annual from rateable values where they are different. Figures are given for England and Wales together and separately and for each class of rating area.

Exchequer Equalisation Grants. These grants are calculated by the Ministry on the basis of special returns obtained from Local Authorities showing rateable value, the product of a penny rate, and relevant local expenditure, i.e., broadly speaking, expenditure falling to be met by rates and the grants themselves. The last named particulars are obtained only from Local Authorities in areas where Equalisation Grant is payable and from "border-line" areas. These returns are merely the raw material of the grant calculations and are not themselves used for any purely statistical purposes. Statements are, however, compiled each year for use in the Department, showing the results of the calculations. One statement gives, for each County Borough and Administrative County, the different estimates, for the current and previous years still under review, of rateable value per head of "weighted population" and of the main Equalisation Grant expressed as a percentage of relevant local expenditure. There are also averages for England and Wales and for Administrative Counties and County Boroughs.

The others give the various estimates of the actual amounts of grant payable to each County Borough and County Council, together with totals for England and Wales, Administrative Counties and County Boroughs.

Loans sanctioned by the Ministry.—This is a quarterly statement of the value of loan consents issued by the Ministry, divided under the main service headings. It is not published by the Ministry, but it is given to the Press and is combined with similar material supplied by other sanctioning authorities and published in *Local Government Finance*, the journal of the Institute of Municipal Treasurers and Accountants.

Housing Statistics

Returns for the Inter-War Years

Between the wars a number of housing returns were obtained periodically from Local Authorities. These related to such matters as:—

Houses provided by authorities, by housing associations and by private enterprise;

Advances made to individuals for the acquisition or construction of houses under the Small Dwellings Acquisition Acts and the Housing Acts;

Houses demolished, closed or made fit under the provisions of the Housing Acts;

Action taken under the Housing (Rural Workers) Acts.

The returns were so constructed as to give cumulative figures either from 1919 or from the commencement of the relevant Act.

As from 1934 a half-yearly White Paper, *Housing, House Production, Slum Clearance, etc., England and Wales*, was published, containing aggregate figures for the subjects covered by the returns and also figures for the number of slum clearance orders made by Local Authorities and for clearance and compulsory purchase orders submitted to the Ministry of Health. Some information on these matters, and also on housing costs and Exchequer and Rate contributions was included in the Ministry's Annual Reports.

Current Publications

From 1945 to June, 1948, published housing statistics were embodied in a monthly *Housing Return*. This has since been replaced by a quarterly Return and a monthly *Housing Summary*. The former contains, in an Appendix A, detailed statistics of post-war housing progress in England and Wales as a whole and, in an Appendix B, details of the progress made in each housing area. The latter is published for each of the first two months of each quarter, and shows the total number of post-war dwellings completed by various agencies in England and Wales and also in Great Britain as a whole.

The *Housing Return* includes England and Wales figures for progress since 1st April, 1945, in the provision of housing accommodation. It also gives figures for houses under construction, for the acquisition and development of permanent housing sites by Local Authorities and for progress in various types of housing construction. Appendix B contains a tabular statement for each housing authority area in England and Wales showing progress by the various agencies since 1st April, 1945. In addition the *Annual Abstract of Statistics* contains a serial table of houses completed and the *Monthly Digest of Statistics* contains, among other housing data, figures showing the value of work authorised and licensed year by year.

Building Costs, etc.

A committee under the chairmanship of Mr. J. G. Girdwood, C.B.E., was appointed in 1947 by the then Minister of Health "to consider and keep under review the cost of house-building and to make recommendations." The Committee have issued three reports, which were published in September, 1948, May, 1950, and November, 1952, respectively, and contain information about post-war building costs.

Unpublished Returns

In addition to the published returns a number of statements are prepared for use within the Ministry, some of which can be made available, on application, to accredited research workers. In general they do little more than display in greater detail the information contained in the published returns. The Ministry has, however, recently obtained from Local Authorities particulars of advances made by them since the end of the war under the Small Dwellings Acquisition Acts and the Housing Acts for the acquisition, conversion and improvement of houses and of the number of houses demolished, closed and made fit under the provisions of the Housing Acts. These figures have as yet been published only as replies to Parliamentary Questions, but it is likely that they will appear from time to time in the Ministry's Annual Report.

Sanitary Statistics

Water and Sewerage

Aggregate figures recording the progress of schemes of water supply and sewage disposal have been published year by year in the Annual Reports of the Ministry of Health and will no doubt appear in future in those of the Ministry of Housing and Local Government. These figures cover such matters as costs, the amount of Exchequer grant, the value of new work authorised and the amount of labour involved, the last-mentioned being based on Ministry of Works returns.

Technical Information. The Ministry's records contain comprehensive technical information relating to each water undertaking. This includes, among other things, details of the statutory area of supply, with figures of the resident population, the population supplied with water, figures of average daily consumption, and details of pumping plant, etc., and of charges made for water. Maps of the trunk mains and the chief distribution mains are provided.

Water Surveys. In pursuance of the duties imposed on him by Section I of the Water Act, 1945, the Minister has caused water surveys to be made by his Engineering Inspectors to provide a basis for future water policy. These surveys, which have sometimes dealt with single counties and sometimes with larger geographical areas contain a great deal of useful statistical information, including in some cases costing statistics in respect of various water supplying authorities. Summaries of these surveys can be made available to research workers.

The British Waterworks Directory. The Ministry co-operates with the British Waterworks Association in the production of the *British Waterworks Directory* (formerly the *British Waterworks Year Book*) which contains comprehensive technical statistics relating to Sources of Supply, Filtration and Distribution, Average Daily Quantity of Water Supplied and Annual Charges. The Directory also includes an Analysis of the Accounts of Municipal Undertakings and a table giving particulars of Public Water Supplies. The most recent edition of the Directory (compiled on the basis of questionnaires issued by the Association) was published in 1936, but it is understood that the Association is at present considering the form in which similar information should be published in future.

Public Cleansing. The Annual Costing Returns of Public Cleansing have an interesting history. In England and Wales the Boroughs and District Councils are the public cleansing authorities. They spent in 1925 about £12,000,000 of rate money on this service. In 1926 the Costing Returns were started and the Ministry of Health published a summary of them each year. The Returns were furnished by the larger urban areas in England and Wales. By 1938 the rate expenditure had fallen to about £11,600,000 in spite of the increase in population, houses, etc., and the substantial improvement of the service. This result is considered to be due in no small degree to the Costing Returns. These Returns were stopped on the outbreak of war and remained in abeyance because of manpower difficulties, but they are now (1952-53) being resumed and the Ministry of Housing and Local Government will publish an annual summary.

Broadly speaking the aim of the pre-war Return was to enable a comparison to be drawn between Local Authorities as regards their costs of collecting and disposing of refuse. For this purpose unit costs (a) per ton, (b) per 1,000 population, (c) per 1,000 houses were arrived at in each case, and further information was given enabling Local Authorities to be classified according to relevant characteristics. Analogous information was provided for street cleansing.

The summary which was published by the Ministry of Health contained nine tables:—

Table I showed the number of Local Authorities in whose areas the average weight of refuse per 1,000 population per day varied between certain limits.

Table II showed the variations in average weight of refuse per 1,000 population per day as between actual and estimated weights in areas of different populations, over a period of three years.

Table III gave similar information for distinctive groups of towns—(i) London Boroughs; (ii) seaside holiday resorts; (iii) mining towns; (iv) other towns.

Table IV showed the average yearly cost of collection and disposal—(i) per 1,000 population and (ii) per 1,000 houses for areas within various population limits.

Table V gave similar information per ton of refuse.

Table VI gave the numbers of areas, classified according to population, whose cost of collection per ton fell between various limits. For instance in one area (population between 30,000 and 50,000) the cost was under 6s. 0d.; in 36 areas (the majority having between 30,000 and 100,000 population) the cost was in 1936-37, between 10s. 0d. and 12s. 0d.

Table VII gave similar information relating to costs of disposal. (Part I of the table referred to towns where disposal was mainly done mechanically; Part II to the others.)

Table VIII showed, for each of the authorities sending in returns, the various particulars reported, including acreage, population, weight of refuse per 1,000 population per day, net costs per ton per 1,000 population and per 1,000 houses per annum, method of collection, average length of haul to point of disposal and method of disposal.

Table IX gave similar information for street cleansing, including, net costs per 1,000 population, and figures indicating the amount of cleansing work done.

From these tables a Local Authority could compare its own costs with the average and also with the costs of other Local Authorities; moreover in the latter case the degree to which relevant circumstances were similar could be taken into consideration.

III. Summary of Statistics on Local Government collected by Other Departments in England and Wales

Ministry of Education

Financial Statistics

From 1905 to 1912 the financial statistics for individual Local Education Authorities were published as a separate volume of the *Annual Report of the Board of Education*. An analysis of the cost of Elementary Education was published by the Board in 1923 and 1926; in 1928 it became an annual publication called *List 43* which was produced each year until 1938. A similar publication dealing with the cost of Secondary Education, *List 65*, was published for 1926-27, 1927-28, and 1936-37. In 1950 the Ministry of Education published *List 50* providing an analysis of costing statistics for Primary and Secondary schools, and the cost of administration and inspection, for each Local Education Authority in 1946-47 and 1947-48. Comparable financial statistics are published each year by the Institute of Municipal Treasurers and Accountants and the Society of County Treasurers.

Other Local Education Authority Statistics

Statistics for individual Local Education Authorities were published by the Board of Education in its Statistical Volume for 1924-25 and earlier years. *List 54*, giving the size of classes in Public Elementary schools, was published in respect of 1926, 1928, 1932, 1934, 1936, and 1938. Similar information was produced by the Ministry of Education in Statistical Return 19 for each year from 1947 onwards. *List 45*, giving the age distribution of pupils in Public Elementary schools, was published for every second year between 1927 and 1937 (except 1931), and *List 46*, giving certain teachers' statistics for Public Elementary schools, was published for every second year from 1929 to 1937. The 1947 equivalent for *List 45* is Statistical Return No. 9; there is no exact equivalent to *List 46*, but Statistical Returns Nos. 26 and 19, taken together, provide part of it. *List 49*, giving statistics of the extent of the reorganisation of Public Elementary schools, was published in 1934, 1936, and 1938. Statistical Returns Nos. 8 and 38 had a similar objective (for 1947 and 1950 onwards respectively). *List 61* provided figures of pupils in grant aided Secondary Schools in 1926-27, 1928-29, and 1937-38; *List 62* gave figures of leavers from these schools for 1924-28 and 1936-37. No similar figures are now available other than those included in the Statistical Returns already mentioned.

Although the Ministry of Education Statistical Returns are not currently published, they can be made available to research students for reference purposes on application to the Ministry.

Ministry of Health

Local Authority Health and Welfare Services

Financial Statistics. There are as yet few published financial statistics, apart from those published by the non-governmental bodies, relating to these comparatively new services. There is, however, a Costing Return showing the expenditure of each authority in respect of the Ambulance Service. In addition, the Civil Estimates contain aggregate figures of grant in respect of each service, and other aggregate figures, based on grant claim forms submitted by Local Authorities, appear in the Ministry's Annual Report. There is also a return of expenditure on services provided under Part III of the National Assistance Act, 1948, (excluding Section 31) showing the expenditure on accommodation and welfare services for the blind, deaf and other handicapped persons, but this is not published.

Non-Financial Statistics. The Ministry also obtains from each authority non-financial returns relating to local health and welfare services, including most of the services provided under Part III of the National Health Service Act, 1946. These returns cover, in addition to various medical matters, child welfare centres, health visiting, home nursing, day nurseries, domiciliary midwifery, etc., and also the numbers and classes of persons provided with residential and temporary accommodation under Part III of the National Assistance Act, 1948. The returns are aggregated for insertion in the Ministry's Annual Report. The individual returns are retained in the Ministry, and access to the information in them can be had by accredited research workers.

Home Office

Child Care

The Home Office has from time to time published aggregate figures relating to the number of children in the care of Local Authorities. The most recent published figures, which relate to the position at 30th November, 1949, are contained in the *Sixth Report on the Work of the Children's Department*, issued in May, 1951. Apart from tables showing the numbers admitted to Approved Schools, etc., the report includes the following information:—

Table I.—This shows the manner of accommodation of Children in Care under Sections 1 or 6(4) of the Children Act, 1948, or under a Fit Person Order, under the following heads:—

Total of Children in Care, Boarded out, Children's Homes, Residential accommodation for children ascertained to be handicapped, Hostels, Voluntary Homes, Accommodation under the National Assistance Act, in other accommodation.

Table II.—This gives additional information about the Children in Care shown in Table I, according to their care categories (viz., Section 1, Section 6(4) or under a Fit Person) and their age groups.

In both tables separate figures are given for boys and for girls as well as the total figures.

Unpublished and Unofficial Statistics. Much more detailed statistics of children in care are contained in a mimeographed statement, based on returns made by each Local Authority, which is prepared for use within the Department. It is thought that this statement will shortly be made available to University libraries. Statistics of expenditure and costs relating to the various children's services administered by Counties and County Boroughs are contained in a return entitled *Children Services Statistics* issued by the Institute of Municipal Treasurers and Accountants and the Society of County Treasurers.

Police

The Home Office obtains from Chief Constables an annual "strength return" showing the numbers on the pay-roll of each County and Borough Force by rank and including figures for Special Constables. These statistics are published in the annual *Report of H.M. Inspectors of Constabulary*, which is presented to Parliament by the Home Secretary. A similar report is presented in respect of the Metropolitan Police Force. The Home Office does not publish financial statistics in respect of the Police Service, but except in respect of the metropolis, the position is covered by the non-governmental *Return of Police Force Statistics*.

Fire Service

So far as statistics are concerned the position of the Fire Service is broadly similar to that of the Police. There is again an annual strength return (the *Annual Report of the Chief Inspector of Fire Services*) but no collated financial figures comparable with those contained in the unofficial *Return of Police Force Statistics* prepared by the professional bodies.

Statistics of Local Government Elections

The Home Office does not itself publish statistics relating to local government elections, but the numbers of local government electors on the registers have, since 1921, been published in the annual *Registrar General's Statistical Review*. As from 1945, the review has also contained an analysis of local government elections, showing the numbers of councillors returned unopposed and, for contested elections, the number of ballot papers in the ballot boxes and the percentage of the electorate voting.

Ministry of Labour and National Service

Manpower Statistics

Pre-war figures. Before the war, statistics compiled by the Ministry of Labour related to persons insured under the Unemployment Insurance Acts, which, however, excluded considerable numbers of Local Authority employees. Comprehensive information about the total numbers employed by Local Authorities was supplied in the Industry Tables of the 1931 Census of Population.

The 1945 to 1948 period. The estimates of manpower that were published from 1945 to 1948 related to the age classes insurable under the Unemployment Insurance Acts, that is to say, men aged 14 to 64, women aged 14 to 59. The classification used during this period differed from the later Standard Industrial Classification in many respects. There was for instance, an important difference in the content of "Local Government Service". Up to 1948 that classification included Local Authority hospitals and schools, but in the Standard Industrial Classification these services are included in Professional Services.

Current Statistics. The Ministry now publishes in the *Ministry of Labour Gazette* statistics of employment in "Local Government Service" as defined in the Standard Industrial Classification. These figures, which are based on counts of National Insurance cards, also appear in the *Monthly Digest of Statistics*. They are for Great Britain. The definition of "Local Government Service" which is the same as that used in the 1951 Census is as follows:—

Police forces, excluding those maintained by the Defence Departments, railways, port authorities and similar bodies.

Fire brigades, excluding those maintained by employers primarily for the protection of their own premises.

Other Local Government Services (including those of drainage boards, catchment boards, fishery boards, etc.) excluding trading services, schools, hospitals, etc., which are classified under their appropriate headings.

It will be noted that the definition covers a somewhat wider field than "Local Authorities" as that term is sometimes understood, in that it includes drainage boards, etc., but that it does not relate to all employees of Local Authorities, since the trading services, schools, health services, etc., are excluded from its scope.

Returns made by Local Authorities. In order to obtain information about the total numbers employed, the Ministry asks Local Authorities to make returns at the end of June of each year giving the following analysis of the numbers employed:—

1. Education Departments:

- (a) Teachers
- (b) Other staffs (clerical staffs, school cleaners, etc.)

2. Water Supply.
3. Building and Civil Engineering.
4. Transport Services.
5. Other Trading and Industrial Departments.
6. Health Services, etc.
7. Slaughterhouses.
8. Restaurants, Entertainments, etc.
9. All other Departments, including Fire Brigades but excluding Police.

Items 1 to 8 include those employees whose insurance cards are coded to Minimum List Headings of the Standard Industrial Classification other than "Local Government Service", and the figures can therefore be used to supplement those referred to above.

Total Manpower Figures. No regular total figure has as yet appeared in an official publication but a table containing, among other things, an estimate of the total number employed by Local Authorities in 1950 has been published in the *Journal of the Royal Statistical Society (Series A (General) Vol. CXIV, Part II, 1951)*. Figures based on the returns supplied by the authorities to the Ministry of Labour in June, 1952, have been published in the December, 1952, issue of the *Ministry of Labour Gazette*. Counts of the numbers *unemployed* in "Local Government Service" as defined in the Standard Industrial Classification are made every month, and the figures are published in the *Ministry of Labour Gazette*.

Ministry of Transport

Public Service Vehicles

The Ministry obtains returns in respect of Local Authority 'bus, coach, tramway and trolley-bus undertakings, showing the number of public service vehicles owned, the number of passengers carried, the number of vehicle miles run, etc. These returns were begun in 1931 after the passing of the Road Traffic Act, 1930, and were published up to 1938 in an appendix to the *Annual Reports of the Licensing Authorities for Public Service Vehicles*. They were suspended during the war but resumed in 1948. Subsequent to 1949 they are included in the official publication relating to inland Public Road Passenger Transport Statistics.

All Mechanically-propelled Vehicles

New registrations. For each mechanically-propelled vehicle (not being a tramcar) the Local Taxation Officer who registers the vehicles under the Vehicles (Excise) Act, prepares a card for transmission to the Ministry, and quarterly tables showing the numbers of vehicles of various sizes and types are published by H.M. Stationery Office under the title *Mechanically-propelled Road Vehicles (Great Britain)*.

Census of Mechanically-propelled Vehicles. Data for the Annual Census of Mechanically-propelled Vehicles are also supplied to the Ministry by Local Taxation Officers. The information supplied is tabulated and published by H.M. Stationery Office.

The publication gives details of all mechanically-propelled vehicles, including tramcars, for which excise licences were current at any time during the quarter ended 30th September of the year in question, and shows the numbers, by class and size of vehicle, by counties and County Boroughs. It also gives figures of vehicles registered for the first time during the previous calendar year. This return was first started in 1926. Before that information was published by H.M. Customs and Excise until 1920, and from 1921 until 1925 the Ministry of Transport issued very brief details of the approximate number of licences current.

Highways and Bridges Expenditure

The return rendered by Local Authorities shows the expenditure on (a) maintenance, repair and minor improvements, (b) major improvements and (c) new construction on each class of road. It also shows the cost of cleansing, administration and other general expenses. Until 1951 these items were subdivided so as to show the source of money expended, e.g., County Council, Road Fund Grants, etc., and loan charges. Since 1951, it only shows the grants from the Road Fund, and all other sources of income are included under "Balance".

The information received is included in the *Report on the Administration of the Road Fund*, which has been published annually by H.M. Stationery Office since 1920 when the Road Fund was instituted.

Vehicle Licences

The Vehicles (Excise) Act, 1949 (previously the Roads Act, 1920), lays on County and County Borough Councils the responsibility for levying vehicle duties.

In addition, the Local Authorities are required to make refunds of tax on surrendered licences, collect fines and mitigated penalties imposed under that Act and other Acts, and to grant remission of duty, in certain circumstances, in respect of certain vehicles under Section 7 of the Vehicles (Excise) Act, 1949.

All the expenses incurred by Local Authorities in the collection of motor tax are reimbursed by the Ministry.

IV. Scottish Local Government Statistics

Local Financial Returns

The Local Government (Scotland) Act, 1947, requires returns of all sums levied or received in respect of any compulsory rates, taxes, tolls or dues and of the expenditure of any such sums to be made to the Secretary of State, who is required to cause a summary of the returns to be made and laid before Parliament. The figures are extracted and the summaries prepared by the Scottish Home Department. The provisions of the Act of 1947 reproduce in substance those of the Local Taxation Returns (Scotland) Act, 1881, which first provided for such returns.

History of the Returns since 1882. As mentioned in the more detailed reference to early Scottish statistics on page 10 the first *Local Taxation Returns* were published in 1882 and were for the year 1880-81. They comprised a printed return of 149 pages giving various particulars for individual authorities. This practice continued until 1913-14. Owing to the war the publication for 1914-15 was confined to the memorandum on the Returns and the summaries. Returns were published in this form until 1940, in which year those for 1934-35 were issued. The 1939-45 war interfered with the preparation of subsequent returns, which have been issued only in duplicated form. Future returns, which will be called *Local Financial Returns* will probably be brought into line with those for England and Wales.

Compilation. The accounts of county, town and district councils are required to be made up in accordance with model forms prescribed by the Secretary of State and are thus compiled on a comparable basis. To secure uniformity, the former Fishery Board for Scotland, in consultation with the Ministry of Transport, issued, in 1928, a model set of harbour accounts, and these accounts are prepared on broadly comparable lines.

Coverage. The returns cover the financial transactions of Local Authorities in Scotland, viz., the county, town, and district councils, and of harbour authorities, fishery boards, and certain joint boards (for water, police, fire, etc.). The financial year of Local Authorities in Scotland ends on 15th May with three exceptions, viz., Aberdeen and Glasgow 31st May and Edinburgh 28th May. The financial year of harbour authorities and fishery boards ends on various dates, e.g. 15th October, 17th August, 30th June, 8th February, 26th August and 18th April.

Contents. The *Scottish Local Taxation Returns* for the year 1947-48 comprise nineteen tables, as follows:—

Table 1. Summary of Financial Transactions of Local Authorities in Scotland, showing, for County Councils, district councils, town councils of large burghs, town councils of small burghs, district fishery boards and harbour authorities:—

- (a) Ordinary Receipts
- (b) Ordinary Expenditure
- (c) Capital Receipts
- (d) Expenditure out of Capital Receipts
- (e) Expenditure out of Contingent, Depreciation, or Reserve Fund
- (f) Loans outstanding at close of year
- (g) Sinking Fund at close of year unapplied
- (h) Contingent, Depreciation and Reserve Funds at close of the year

Table 1(A). Receipts of the various classes of Local Authorities from other Local Authorities.

Table 1(B). Classification of Ordinary Receipts into—

- (a) Assessments
- (b) Government Grants
- (c) Revenue-Producing Undertaking
- (d) Miscellaneous Sources

Table 2. Amount of Assessments raised by each class of authority.

Table 3. Average Rate (including Water rate) levied in Scotland for 1893-94, 1903-04, 1913-14, 1923-24, 1933-34 and the ten years from 1937-38 to 1946-47—

- (a) Per £ of Gross Annual Value
- (b) Per £ of Rateable Value
- (c) Per head of estimated population

Table 4. Average Rate levied by Burghal and Landward Authorities and the former Parish and Education Authorities for the same years—

- (a) Per £ of Gross Annual Value
- (b) Per £ of Rateable Value

Table 5. Government Grants received by the various classes of Local Authorities for each main service.

Table 6. Average amounts of (a) assessments raised, and (b) Government Grants received by Local Authorities in the same years as in Table 3, expressed as an amount per £ of gross annual value and per head of estimated population.

Table 7. Ordinary receipts of the various Revenue-Producing Undertakings with figures for the previous year.

Table 8. Miscellaneous Ordinary Receipts of Local Authorities for the main Rating Services and Common Good with figures for previous year.

Table 9. Classification of Capital Receipts of Local Authorities, showing receipts from loans and other sources of—

- (a) Revenue-Producing Undertaking
- (b) Common Good
- (c) Other Services

Table 10. Capital Receipts of Local Authorities showing services to which applied, with figures for previous year.

Table 11. Ordinary Expenditure of Local Authorities, showing services with figures for previous year.

Table 12. Capital Expenditure of Local Authorities, showing services with figures for previous year.

Table 13. Receipts and Expenditure of Local Authorities for years as in Table 3 showing amount of ordinary receipts from—

- (a) Rates
- (b) Government Grants
- (c) Other Sources

and amount of capital receipts and expenditure out of ordinary receipts and out of capital receipts.

Table 14. Outstanding Loan Debt of Local Authorities for various services with figures for previous year.

Table 15. Loan Debt of Local Authorities for the years as in Table 3 for Revenue-Producing Undertakings, Common Good and Rating Services showing amount per head of estimated population.

Table 16. Loan Debt for each class of Local Authority, showing also the debt charge for the year as an amount and expressed as a percentage of total ordinary expenditure.

Table 17. Gross Annual Value and Rateable Value of Counties (Landward), Large Burghs and Small Burghs.

Rating Returns

A *Return of Rates, etc., in Scotland* is published annually by the Scottish Home Department. The return gives for each county (landward area) and each burgh, particulars of the rate (including domestic Water Rate) levied for the year together with the rate levied for the previous year. It gives also details for the year of the gross annual value and the rateable value of each area. The information is taken from returns furnished to the Secretary of State by the rating authorities. Also included in the returns are particulars for each area of population, as estimated by the Registrar-General for Scotland, and acreage (excluding inland water, tidal water and foreshore). Tables are also included giving for previous years a Summary of Rates, Rateable Values, Estimated Population and Area for Counties of Cities, Large Burghs, Small Burghs, Counties (Landward Areas) and Scotland as a whole, and a Summary, for Scotland as a whole, of receipts from Rates, Rateable Values, and Average amount of Rates collected per £ of Rateable Value. The return in this form was first published in 1948 for the year 1947-48. For earlier rating returns and rating returns issued by the Institute of Municipal Treasurers and Accountants (Inc.) see pages 11 and 32 respectively.

Loans Sanctioned by the Secretary of State

The Scottish Home Department prepare a quarterly statement of the value of loans sanctioned by the Secretary of State to Local Authorities in Scotland. The statement is not published but it is given to the Press and appears in *Local Government Finance*.

Housing Statistics

In general the Scottish publications in this field resemble those relating to England and Wales. There are, however, interesting points of difference. For instance the Scottish Housing Return itself contains the information relegated in England to Appendix B and it also records the progress of the Scottish Special Housing Association which, together with the progress of the housing schemes of Local Authorities, is measured by means of progress cards and reports. Quarterly returns are also collected from Local Authorities, showing the progress of private enterprise building, housing associations, the housing of agricultural workers, the provision of accommodation by conversion and improvements, etc. There is also an annual return dealing with grants made for the reconditioning of tied cottages under the Housing (Rural Workers) Acts.

Information on the rents of Local Authority houses was collected for publication by the Department of Health in 1949, 1951 and 1953 and similar steps will probably be taken from time to time in future. Nothing is collected in Scotland about the number of houses demolished or becoming unfit for habitation. The last return of advances under the Small Dwellings Acquisition Acts relates to the position at 31st December, 1948.

Sanitary Statistics

Water Supply and Sewerage. In Scotland proposals for the execution of water supply, sewerage or sewage disposal works by Local Authorities or local water authorities require the approval of the Secretary of State for Scotland, except in the case of works of repair or of other works costing less than £500 if in either case the cost is to be met from revenue. The Secretary of State's approval is necessary to proposals for the execution of works of a capital nature—whatever their costs—by a local water authority supplying water under the powers of the Water (Scotland) Acts. Detailed statistics of schemes submitted for the Secretary of State's approval are held in the Department of Health for Scotland, and yearly out-turn of capital investment is published in the Department of Health for Scotland's Annual Report.

A Scottish water survey was made by the Department of Health for Scotland in 1943 to 1946. Summaries of the results of the survey were sent to the local water authorities concerned. The British Waterworks Directory of 1936 gave statistics about Scottish water authorities. There are no statutory water companies in Scotland.

Public Cleansing. At the suggestion of the Incorporated Sanitary Association of Scotland, the Department of Health for Scotland (Scottish Board of Health as then called) first asked for a return in 1923 from selected burghs showing, with suitable analysis, the cost (and other particulars) of the cleansing services. By 1939, when returns were dropped on the outbreak of war, the scheme had been gradually extended to include all Scottish burghs. The results of the returns were tabulated in the Department and this information was available, generally through the Department's Inspector of Public Cleansing, to any Local Authority interested in the question of comparative costs.

Local Authority Health and Welfare Service Statistics

The Department of Health for Scotland receives from Local Health Authorities statistical returns of the local health and welfare services provided. These figures are summarised and published in the Department's Annual Report and include data relating to Care of Mothers and Young Children; Domiciliary Midwifery; Health Visiting; Home Nursing; Vaccination and Immunisation; Prevention, Care and After-Care; Domestic Help; and Residents in Accommodation provided under the National Assistance Act (Part III).

Child Care. Until 1947 the Department of Health for Scotland was responsible centrally for children relieved under the old Poor Law, the Scottish Education Department for children committed (by a Court Order under the Children and Young Persons (Scotland) Act, 1937) to the care of an education authority as a "fit person" and the Scottish Home Department for the inspection of voluntary children's homes under the Act of 1937. Following a recommendation of the Committee on Homeless Children (the Clyde Committee) responsibility for these groups of children devolved as from 1st September, 1947, on the Scottish Home Department.

Until 1947 the *Annual Report of the Department of Health for Scotland* gave figures of children for whom public assistance authorities in Scotland were responsible and those of the Scottish Education Department for children committed to the care of education authorities. Reports or statistics on voluntary homes were not published. Since 1947 there has been no regular series of published statistics on child care. The Scottish Home Department does not produce at present annual reports on this subject.

The Clyde Report contained some statistics, as at 15th March, 1945, on children in Scotland deprived of a normal home life. The reports published in 1950; by the Scottish Advisory Council on Child Care on "Boarding-out", on "Children's Homes" and on "After-care of Children Boarded-out or in Children's Homes" contained some statistical information. The Scottish Home Department collects for administrative purposes annual statistics of children in the care of, or supervised by, Local Authorities in accordance with their statutory duties, and of children for whom voluntary organisations are responsible.

Miscellaneous

Police. The main published source of statistics of the Police Service in Scotland is the *Annual Report of H.M. Inspector of Constabulary*. This gives general information on the work of the Police Service during the year, and includes tables dealing with particular aspects of the Service, for example, police strength, wastage (analysed by cause), housing and finance. The main statistical tables are analysed to show information for each force, and include:—

- (a) Population, area, rateable value, authorised police establishment and number of days lost through sickness, etc.
- (b) Establishment and strength of regular police
- (c) Strength of "additional" regular police and special constables
- (d) A statement of expenditure and income for the latest local government financial year.

Fire Service. The only statistics of fire services published by the Scottish Home Department are contained in the *Annual Report of H.M. Inspector of Fire Services for Scotland*. This report gives particulars of general conditions in the service during each year and statistical tables which show the following analysed by brigades or fire brigade authority areas:—

- (a) Establishment and strength of brigades (end of year)
- (b) Changes in whole-time strength during the year
- (c) Summary of fires and special services during the year
- (d) Summary of fire prevention inspections carried out during the year
- (e) Statement of expenditure and income for the latest local government financial year

The financial statement attached to the Inspector's Report shows:—

- (a) Pay and allowances
- (b) Pensions and Gratuities
- (c) Buildings
- (d) Clothing and personal equipment
- (e) Appliances and vehicles
- (f) Communications
- (g) Water supplies
- (h) Other expenditure
- (i) Total gross expenditure
- (k) Income (other than Fire Services Grant)
- (l) Net expenditure approved for Fire Services Grant

Statistics of Local Government Elections. A table published in the *Annual Report of the Registrar General for Scotland* gives details by area of the number of local government electors on the latest available electoral register.

V. Non-Governmental Returns

General Financial Statistics

Returns published by the Institute of Municipal Treasurers and Accountants (Inc.)

Return of Rates and Rates Levied per head of Population. Published annually soon after the commencement of the financial year, this Return shows in respect of some 500 Local Authorities, the rates levied in the current year analysed over 21 heads of expenditure and includes details of the amount of Exchequer Equalisation Grants (if any) receivable together with transfers to and from trading undertakings. This booklet, which also contains general statistics of population, area, rateable value and penny rate products for each authority, is the Institute's main statistical publication and has a wide circulation. The analysis in the first section is shown in terms of equivalent rates in the £ and in the second section a similar analysis is quoted with the amounts expressed as costs per head of population.

Return of Rate Collection. Formerly an annual (return first published for the year 1933-34, this has been a biennial publication since 1950-51. It embraces all County Boroughs and Metropolitan Boroughs, approximately 400 non-county Boroughs and Urban District Councils and about 75 Rural District Councils. It includes general statistics relating to numbers of assessments and cases where owners are rated instead of occupiers (including details of rateable value limits) together with particulars of rate arrears, government contributions in lieu of rates and an analysis of the amounts irrecoverable.

Return of Outstanding Debt. This was first published in 1947 as an annual return but since 1950 it has been issued biennially. The contents include an analysis of the outstanding debt over the various services of each local authority and particulars of the sources from which the loans have been obtained (stock, mortgages, Public Works Loan Board, etc.). The total debt figures and the figures for housing and social services are also expressed as amounts per head of population and per £ of rateable value. This return relates to all Counties, County Boroughs and Metropolitan Boroughs and some 400 or so non-county Boroughs and Urban Districts.

Miscellaneous. In addition to these major returns the Institute also publishes a stencilled return of rates in County Boroughs showing the increase or decrease over the previous year and this is published immediately after the beginning of the financial year. Two confidential tabulations are also prepared, one deals

with the unit costs of school dinners and the other with a breakdown of the surplus or deficiency on the Housing Revenue Account. These are circulated only to chief financial officers of Local Authorities.

South Wales Branch. The South Wales Branch of the Institute prepares a separate *Return of Rates in South Wales Areas* which shows brief details of the rates levied in over 100 Welsh authorities.

Scottish Branch. The Scottish Branch issues a publication, *The Rating Review*, first published in 1946, which contains statistics covering certain Local Authorities only. No Scottish totals are given. In addition to information on rates, tabulations, etc., this publication contains sections giving financial information on housing, education, capital debt, etc. Certain quantitative information is also given, for instance, numbers of employees of Local Authorities, and the average number of pupils at day schools.

Returns published by the Society of County Treasurers

Complementary Returns of Precepts to be Levied (County Councils) (from 1910) and Returns of Estimated Rate-and-grant borne Expenditure per Head of Population (since 1952) are prepared in March in respect of the ensuing financial year. They provide an early and comprehensive account of County Councils' estimates for budget purposes. The Return of Rates provides, in terms of rate poundages, details of the principal components of county precepts upon County District Councils. The major heads of expenditure are quoted, including statutory payments to the councils of County District Councils, and from the total are deducted grants and other income not related to specific services. The resulting true rate-borne expenditure is adjusted for variations in working balances, thus arriving at the rate poundage constituting the precept levied. The complementary return is designed to permit comparison of the total county expenditure from public funds. That expenditure is analysed according to the major purposes and is expressed per unit of population. Capital expenditure met from revenue is separately stated.

Miscellaneous Statistical Return. A *Miscellaneous Statistical Return* is published by the Society in December, three months in advance of the end of the financial year to which it relates. It incorporates data showing, in general, the financial resources available to each County Council and the demands upon these resources, e.g., rateable values, product of penny rate and the rate of Exchequer Equalisation Grant if any, for which each county qualifies, population (distinguishing between urban and rural populations), density of population, road mileages and the number of children for whom education is provided. The trend of movements in rates levied is expressed by a comparison of the averages of the rates levied in each county in the year of review and in the preceding year. This return was first issued in its present form in 1946.

The Society's Return of General Financial Statistics, is a concise summary of the actual transactions of County Councils. It appears after the close of the financial year to which it relates and is published in December each year. Actual financial resources (comparable with estimates quoted in returns published earlier in the year) are represented by rateable value, contributions in lieu of rates on electricity and transport property and Exchequer Equalisation Grants (latest estimates). Both rateable value and Equalisation Grants are quoted in absolute terms and per unit of population. The expenditures of County Councils (before and after account is taken of Exchequer Grants) are expressed as rate poundages and compared with the county precepts quoted in returns issued earlier in the year, general and special county purposes being distinguished. Further sections

of the return deal with outstanding loan debt (this being analysed according to the major county purposes) and transactions on Motor Taxation Accounts. First published 1933.

Return published by the Rural District Councils' Association

A *Statement of Rates Levied in Rural Districts of England and Wales* has been prepared annually by the Rural District Councils' Association since 1945. This return gives details, *inter alia*, of rateable values and general rates levied by Rural District Councils.

Returns prepared by Local Authorities, including County Booklets prepared by County Councils

Annual Statistical Booklets. A number of Local Authorities prepare annual statistical statements showing their expenditure under various heads and a number of general statistics indicative of their financial resources and of the demands made on them. It is for instance the practice in many counties to prepare, in consultation with the county districts, an annual statistical booklet.

Annual Abstracts of Accounts. A further source of detailed financial statistics is provided by the Annual Abstracts of Accounts prepared by these authorities immediately after the financial accounts have been closed. These contain details of the income and expenditure in respect of each of the services provided, the transactions on each of the special funds maintained and also balance sheets. Financial accounts are supported by statistics of a general nature, statistics expressing the volume of services provided, and by unit costs. In some cases the Abstracts contain also the Epitomes of Accounts from which are prepared the Ministry of Housing and Local Government's Returns of Local Government Financial Statistics. They frequently include comparative statistics covering considerable periods.

Estimates for Budget Purposes. Comparable data is available if required in advance of the end of the financial year in the Estimates for Budget Purposes. The information these contain is comprehensive and is set out in a form similar to that adopted in Abstracts of Accounts and is supported by comparative figures for periods earlier than the year of estimate. These documents provide much useful statistical material not contained in published returns.

Statistics relating to Specific Services published by the Institute of Municipal Treasurers and Accountants (Inc.)

Housing Statistics. This return, first issued for the year 1949-50, gives general statistics relating to the number of dwellings covered by the Housing Revenue Account of each authority and shows separately the number and capital cost of those built during the previous year. Summaries of the Housing Revenue and Repairs Accounts are also included showing, *inter alia*, the contributions from the Exchequer, and each authority's statutory and additional contributions paid out of the Rate Fund. Details of rents charged, average contributions to Repairs Account per house and the total rate subsidy per dwelling are also shown. All County Boroughs and the London County Council are included in the Return together with over 350 non-county Boroughs and Urban Districts and 50 Rural Districts.

Statistics published jointly by the Institute and the Society

The following statistical series have been published jointly for 1949-50 and subsequent years, except in the cases of statistics relating to education, fire services and police. Education statistics were first issued jointly for the year 1951-52 and fire and police statistics for the year 1950-51.

Children Services includes, in respect of all counties and County Boroughs, an analysis of expenditure incurred under the Children Act, 1948, and the Children and Young Persons Act, 1933. Expenditure is expressed under each head as an amount per 1,000 population and there are also details of the number of children in care. The Return also includes analysed particulars of the cost of residential homes and nurseries maintained by Local Authorities. A summary table is also included to show the total analysed cost of the Children Services throughout England and Wales.

Education. This contains a comprehensive analysis of the cost per pupil in both primary and secondary schools together with an analysis of the cost of school dinners. General statistics of the number of pupils, schools, teachers and pupils per teacher are shown as well as the total amount of rate-and-grant-borne expenditure and government grants. The Return covers all Local Education Authorities in England and Wales.

Fires Services. General statistics of personnel and equipment are shown in this booklet together with a comprehensive analysis of expenditure and income expressed as an amount per 1,000 population. The total expenditure is also expressed as an amount per member of brigade. The Return relates to all fire authorities in England and Wales.

Local Health Services contains an analysis of net expenditure and grants expressed as amounts per 1,000 population together with unit costs for day nurseries, child welfare centres, midwifery, health visiting, home nursing and domestic helps. The Return relates to all counties and County Boroughs and a summary table shows analysed totals and averages for England and Wales.

Police includes general statistics of personnel analysed over ranks and an analysis of net expenditure and grants expressed as amounts per 1,000 population. The Return relates to all police authorities in England and Wales, excluding the metropolitan and city police forces, and a summary table shows analysed totals and averages for all authorities included in the Return.

Welfare Services. In addition to general statistics of the number of persons accommodated and of blind and deaf and dumb persons on the register, this Return includes an analysis of net expenditure and grants expressed as amounts per 1,000 population, together with analysed particulars of the cost of homes maintained by Local Authorities. The Return relates to all Counties and County Boroughs and a summary table gives totals and averages for England and Wales.

